2. Government accept the Revenue Commissioner's recommendation and direct that the simplified system be introduced in all Districts in the Offices of the Deputy Commissioners and of the Assistant Commissioners, with effect from 1st July 1926. The system, tentatively sanctioned in the Hassan District and Sub-Divisional Offices and in the Bangalore District Office till the end of December 1925, will be continued. The suggestions made by the Revenue Commissioner in para 3 of his letter in slightly modifying the registers, etc., under the new system are also approved.

3. With a view to avoid the difficulty pointed out by the Revenue Commissioner in the maintenance of the General Receipt Register and the duplication of work caused by the maintenance of different General Receipt Registers for several sections of the Deputy Commissioner's Office, Government direct that the new system be introduced not only in the Revenue Branch of the Deputy Commissioner's Office but also in other Sections such as Excise, Judicial, Income-tax, etc., at the discretion of the Deputy Commissioner.

4. As regards the Taluk Offices, a modified form of the Disposal Number System was introduced into all the Taluk Offices with effect from 1st July 1925, in Government Order No. R. 2880-9—L. R. 111-23-6, dated the 10th January 1924, and no change is necessary in these offices.

5. The Revenue Commissioner is requested to take necessary further action in communication with the Superintendent, Government Printing, to have the required registers, etc., printed and supplied in time to all the Deputy Commissioners and Sub-Division Officers and to issue subsidiary instructions for the satisfactory working of the new arrangement in all offices.

6. The attention of the Revenue Commissioner is invited to para 12 of Government Order of 10th November 1924 and para 9 of Government Order No. R. 6900-12—L. R. 395-24-1 dated the 20th May 1925, calling for proposals regarding the reduction of establishment owing to the introduction of Simplified System of Office Procedure and the reduction of returns and registers, etc., in District and other offices and he is requested to expedite submission of his recommendations in the matter.

B. SRINIVASA IYENGAR,
Secretary to Government,
Revenue Department.

ANNEXURE.

No. C. 1791—L. R. 24-25-12, dated Bangalore, 28th December 1925—5th January 1926, from C. S. Balasundaram Iyer, Esq., B.A., Revenue Commissioner in Mysore, to the Secretary to the Government of His Highness the Maharaja of Mysore, Revenue Department.

Adverting to correspondence ending with Government Order No. R. 815—L. R. 24-24-25, dated 17th August 1925, calling for a report on the working of the "New System of Office Procedure" in the District Offices of Hassan and Bangalore, I have the honor to state that during the month of December 1925, I inspected the District Offices of Bangalore, Hassan and the Sub-Division Office of Hole-Narsipur where this system has been introduced and the inspection notes are submitted herewith for perusal.

2. The system has been working fairly well in the Hassan District Office where it was introduced in February 1925. The Deputy Commissioner of Hassan and the Sub-Division Officers of Hole-Narsipur, Hassan and Saklespur think that this system has certain decided advantages. Their opinions are forwarded herewith in original. From my experience also I think the system is simpler than and is an improvement over the Disposal Number System. It may be introduced into all Revenue Offices from the beginning of the next official year. All cases pending in the Current Register under the Disposal Number System on the 1st July 1926, should be brought under the new system and entered in the personal registers of the case workers concerned and the new case register.

3. I submit for the consideration of Government the following suggestions for slightly modifying the registers:—

General Receipt Register.—In column 6 it would be better to enter the number of the case in the personal or special registers against the General Number as this will facilitate the checking and tracing of papers. The heading of the column should be altered so as to provide for entries in special registers also being shown.

At present the papers of the Excise, Judicial, Income-tax, etc., sections are being entered in the General Receipt register and then simply passed on to those sections where they are dealt with independently under a different system of registration and disposal. Unless this same system is adopted in those sections also, there is no need to bring those papers into the General Receipt register. They may be entered in a separate register and passed on to the respective sections.

As regards papers which are not required to be brought on the special or new case registers, it is better if the action taken on them is noted in the General Receipt register and also in the personal register.

New Case Register.—At present there is some delay in getting papers registered in this register. With a view to find out the delay and also to trace the papers from this register to other registers it is better to open a new column to enter the General Receipt register number against the respective new case numbers.

Fair Copy Register.—This register is designed mainly for correspondence in English for which drafts are prepared and kept in the office file.

In the case of Kannada correspondence where no fair copies are prepared but the files are sent out in original it is better to note across columns 3, 4, 5 and 6 'Kannada Correspondence' instead of leaving these columns blank or omitting to enter such cases in the register at all.

Index Slips.—Suitable forms may be prescribed and each office permitted to get them printed out of office contingencies so that indexing may be done correctly and promptly. Prompt indexing is one of the important points in the new system and ought not to be neglected.

Crediting of Land Revenue of one Taluk

READ—

Paragraph 4 of Government Order No. R. 2847-57—L. R. 81-24-3, dated 7th November 1924, issuing instructions in the matter of remittance of Land Revenue Collected outside the Taluk to which the demand relates.

2. Letter No. 922—T. A. D. B., dated 1st December 1925, from the Comptroller to Government, forwarding with his opinion copy of letter No. 284—25-26, dated 27th November 1925, from the Revenue Commissioner and soliciting further instructions in regard to the procedure to be observed when Land Revenue due in one Taluk is received in another within the same district, etc.

ORDER No. R. 4224-35—L. R. 20-25-33, DATED 20TH FEBRUARY 1926.

According to Rule 91 of the Land Revenue Rules and Article 272(3), Mysore Account Code Volume I, Land Revenue received in one Taluk on account of another *within the same district* whether by means of coercive processes or by voluntary payment made by the khatedars *with* the permission of the Deputy Commissioner should be credited in the receiving Taluk to the final head of account, intimation of such credit being promptly sent to the concerned taluk and remittance transfer receipts for sending Land Revenue collections from one taluk to another within the same district is forbidden.

2. It was found in the special audit of Land Revenue Accounts in the Mysore District, that owing to delay in giving intimation to the concerned Taluk of the credits of Land Revenue received in one Taluk on account of the former, differences arising between the treasury and departmental credits and the balances according to the village accounts and the Demand, Collection and Balance returns in the two taluks remained unreconciled. And to avoid the cause for such discrepancies it was ordered on the Comptroller's recommendation in the Government Order of 27th November 1924, read above that the use of the Revenue Money Order System for remittance of Land Revenue should be encouraged and that in cases in which the dues relating to one Taluk are realised by coercive processes in another Taluk, the remittance should be made by means of a Remittance Transfer Receipt by the Amildar of the latter Taluk to the Amildar of the former.

3. With a view to incorporate the necessary amendments in the Mysore Account Code in pursuance of the above direction of Government, the Comptroller requested the Revenue Commissioner for clear instructions as to whether the remittance of Land Revenue collections by means of Remittance Transfer Receipts *at par* should be restricted to cases of Land Revenue collected by coercive processes whether within or without the district where the demand arose and whether it is the intention under the Government Order of 7th November 1924, that the Deputy Commissioners should not permit the pattadars to pay Land Revenue to Treasuries in Taluks in the District other than that to which it is due or to the District Treasury. The Revenue Commissioner in reply expressed his concurrence to the issue of Remittance Transfer Receipts *at par* when collection is made by coercive process whether in the same or another District but stated that with a view to afford convenience to payers of Land Revenue, Remittance Transfer Receipts for voluntary payments within the District should also be issued *at par* when previous permission was obtained of the Deputy Commissioner. He also suggested that when no such permission was obtained, remittance of Land Revenue by means of Remittance Transfer Receipts on payment of premium may be authorised in respect of sums of

above Rs. 150 as provided for in Clause 3 of Article 270, Mysore Account Code, Volume I, in the case of pattadars outside the district, smaller sums being required to be sent through the Revenue Money Order. The Comptroller, however, apprehends that the work of the Account Offices will increase if the issue of Remittance Transfer Receipts *at par* for voluntary payments within the District is authorised as proposed by the Revenue Commissioner and suggests that the issue of Remittance Transfer Receipts may be permitted on payment of premium only and be limited to sums exceeding Rs. 150 and that Rule 91 of the Land Revenue Rules under the Land Revenue Code may be revised accordingly.

4. Government after considering all aspects of the case are of opinion that Rule 91 of the Land Revenue Rules which allows the pattadars the privilege of crediting Land Revenue due in any Taluk within the District or in the District Treasury, with the previous permission of the Deputy Commissioner, does not require modification and that the issue of the Remittance Transfer Receipts for Land Revenue Collections from one Taluk to another in the same District in which the demand arises is not necessary. In modification of the direction in this behalf contained in paragraph 4 of Government Order of 7th November 1924, Government direct that Land Revenue belonging to one Taluk but paid to the Treasury of another in the same District be credited to the final head in the accounts of the latter. With a view to facilitate these collections being separated from the rest of those pertaining to the Taluk and sorted for transmission promptly to the Taluks concerned, Government direct the use of a coloured chellan form easily distinguishable from the ordinary chellan. The Revenue Commissioner is requested to take needful action in consultation with the Superintendent, Government Printing, for the printing and supply of the special forms of chellans to the Taluks for use. With the adoption of this arrangement and the strict observance of the revised rules laid down in Government Order No. R. 7559-70—L. R. 20-24-77, dated 27th June 1925, in the matter of verification of Departmental credits with the Treasury Accounts, Government consider that the correct preparation of Land Revenue Demand, Collection and Balance returns in Taluk Offices will be ensured and no change in the Standing Orders is necessary.

B. SRINIVASA IYENGAR,
Secretary to Government,
Revenue Department.

FINANCIAL SECRETARIAT.

Calculation of rent.

READ—

Government Order No. P. W. 1908-58—M. 10289-10339, dated 8th June 1921, laying down rules for the calculation of rent on buildings provided as residences to Government Officers.

2. Letter No. W. A. D. Mis. 982, dated 5th December 1925, from the Comptroller, requesting orders as to whether charge allowances drawn by Sub-Assistant Surgeons should be considered as part of their salary for calculation of rent.

ORDER NO. FL. 4969-50-28—G. F. 221-25-2, DATED 1ST MARCH 1926.

The Government Order read above does not define how "Salary" should be understood for calculating rent. It is necessary to supply this omission and Government are accordingly pleased to direct that salary, for the purpose of the said order be understood as meaning all emoluments drawn by an occupant whether from General Revenues or from a Local Fund, and Pension, if he is in receipt of pension, excluding only Travelling and Conveyance Allowances and tentage.

This order will have effect from 1st March 1926.

M. N. KRISHNA RAO,
Financial Secretary to Government.

RIALWAY SECRETARIAT

Agreement.

READ—

Letter No. 141, dated 20th—21st October 1925, from the Agent, Mysore Railways, stating that it is considered desirable to take agreements of service from all the Gazetted Officers in the non-pensionable service of the Mysore Railways and forwarding, for sanction of Government, a draft form of agreement which is in accordance with that prescribed in the State Railway Open Line Code, Volume II, Appendix 8, with slight alterations to suit this Railway.